

CLARK COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

Petitioner: Vincent V. Queano, Director of Business License

Recommendation:

Adopt, approve and authorize the Chair to sign an Amended Cooperative Agreement between the County and the Nevada Department of Taxation to provide for the collection of the County Rental Car Fee by the Department of Taxation pursuant to NRS 244A as amended by Senate Bill 389 of the 2021 Legislative Session; and providing for other matters properly related thereto. Commission District: All (For possible action)

FISCAL IMPACT:

Fund #:	2100.903	Fund Name:	Rental Car/Smith Center
Fund Center:	1020211016	Funded PGM/Grant:	N/A
Amount:	Unknown		
Description:	Rental Car Fees		
Additional Comments:	This Agreement allows the Department of Taxation to collect a 2% fee from the sharing of vehicles through peer-to-peer car sharing programs for the benefit of a performing arts center within Clark County pursuant to NRS 244A.		

BACKGROUND:

On February 15, 2005, Chapter 4.28 of the Clark County Code was created to impose a fee on the lease of passenger cars by short-term lessors (e.g., rental car companies) with the fees being collected by the Nevada Department of Taxation. The proceeds of these fees are to be used to acquire, improve, equip, operate, and maintain within the County a performing arts center.

Senate Bill 389 (SB 389) was approved by the 2021 Nevada State Legislature regarding the licensing of peer-to-peer car sharing programs and certain shared vehicle owners by local governments. Section 31.15 of SB 389 requires the County to adopt an ordinance to require a fee to be charged and collected, in the same manner as the rental car fees are charged and collected by Chapter 4.28 of the County Code, when a shared vehicle that is a passenger car is shared through a peer-to-peer car sharing vehicle program. NRS 244A.870 requires that when the original ordinance that imposed this fee is amended that the agreement with the Department of Taxation also be amended.

Staff recommends approval of the Amended Cooperative Agreement.

Cleared for Agenda

10/05/2021

File ID#

21-1428